

# CITY OF EAU CLAIRE

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES COMPONENT UNITS - GOVERNMENTAL Year Ended December 31, 2003

	Downtown Business Improvement District	West Grand Business Improvement District	Water Street Business Improvement District	Totals
Revenues:				
Taxes:				
Special assessments	\$ 55,000	\$ 10,000	\$ 9,500	\$ 74,500
Miscellaneous:				
Investment income	410	120	510	1,040
Other	208	1,124	-	1,332
Total revenues	55,618	11,244	10,010	76,872
Expenditures:				
Contractual services	48,426	10,038	5,500	63,964
Supplies and materials	11,190	-	21,945	33,135
Total expenditures	59,616	10,038	27,445	97,099
Net change in fund balances	(3,998)	1,206	(17,435)	(20,227)
Fund balances at beginning of year	12,410	4,510	38,407	55,327
Fund balances at end of year	\$ 8,412	\$ 5,716	\$ 20,972	\$ 35,100
<b>Reconciliation of excess (deficiency) of revenues over expenditures to change in net assets:</b>				
Net change in fund balances	\$ (3,998)	\$ 1,206	\$ (17,435)	\$ (20,227)
Revenues on the statement of revenues, expenses, and changes in net assets that do not provide current financial resources are not reported as revenues in the fund statements.	-	(1,124)	-	(1,124)
Change in net assets	\$ (3,998)	\$ 82	\$ (17,435)	\$ (21,351)